

Fiscal Year 2014 Certified Financial Statement

Reporting Manual and Forms for Second Class Cities

State of Alaska
Sean Parnell, Governor

**Department of Commerce, Community, and
Economic Development**
Susan K. Bell, Commissioner

Division of Community and Regional Affairs
Scott Ruby, Director



The State of Alaska, Department of Commerce, Community, and Economic Development (DCCED), complies with Title II of the Americans with Disabilities Act of 1990. This publication is available in alternative communication formats upon request. Please contact Lorence Williams at 1-907-269-4560 or lorence.williams@alaska.gov to make any necessary arrangements. The number for the DCCED Telephonic Device for the Deaf (TDD) is 1-907-465-5437.



THE STATE
of **ALASKA** Department of Commerce, Community,
and Economic Development
GOVERNOR SEAN PARNELL DIVISION OF COMMUNITY AND REGIONAL AFFAIRS

550 West Seventh Avenue, Suite 1640
Anchorage, Alaska 99501
Main: 907.269.4501/907.269.4581
Programs fax: 907.269.4539

June 2014

Dear Municipal Official:

The Division of Community and Regional Affairs (DCRA) is pleased to provide you with this FY2014 Certified Financial Statement (CFS) Manual. Suggestions from DCRA staff and city officials were used to prepare this manual, which we hope you will find useful.

This manual was prepared to assist you in completing your city's FY2014 CFS. Please send your Certified Financial Statement and Resolution to:

Department of Commerce
Division of Community and Regional Affairs
P.O. Box 110809
Juneau, AK 99811-0809

For more information on preparing your Certified Financial Statement please contact the nearest Regional Office (locations on next page).

Sincerely,

A handwritten signature in cursive script that reads "Scott Ruby".

Scott Ruby
Director

Department of Commerce, Community, and Economic Development (COMMERCE)

Division of Community and Regional Affairs (DCRA)

Regional Offices

For assistance in completing this financial statement, contact the nearest regional office.

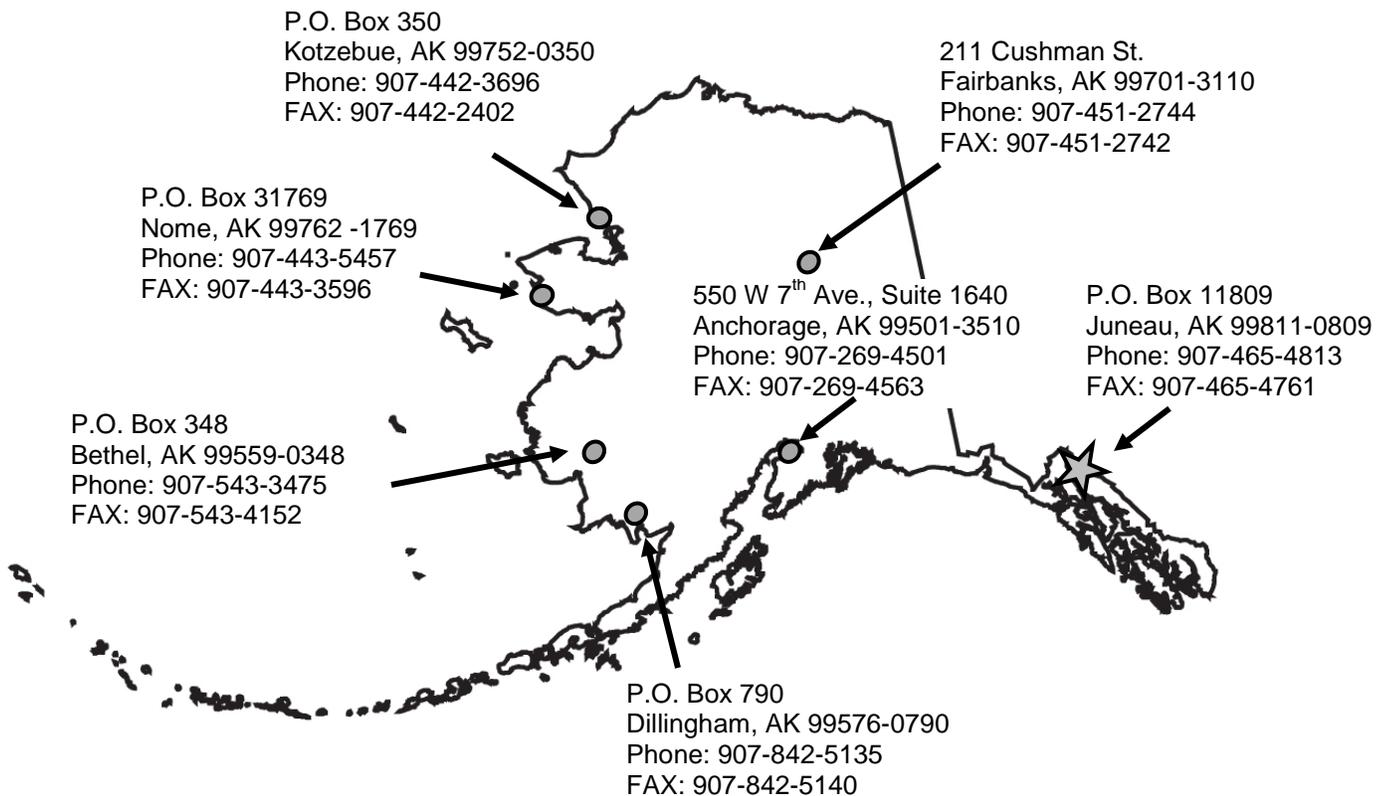


Table of Contents

- Fiscal Year 2014 Certified Financial Statement (CFS).....1**
 - Who must prepare a Certified Financial Statement?1
 - What time period is covered?1
 - What is the filing deadline?.....1
 - Why should a city file a Certified Financial Statement?1
 - Where do cities file the Certified Financial Statement?1

- Section 1. General Information2**
 - The Relationship Between a Budget and a Financial Report2
 - Preparation of the Annual Certified Financial Statement.....2

- Section 2. Instructions for Completing the FY 14 CFS.....4**
 - Step 1: Enter Budget Figures on Forms5
 - Step 2: Transfer Actual Revenue and Expenditures.....5
 - Step 3: Creating Actual Revenue and Expenditure Records.....5

- Section 3. FY 14 Certified Financial Statement Forms.....8**
 - Overview8
 - Revenues8
 - Expenditures.....8

Resolution

Certified Financial Statement Forms

THIS PAGE INTENTIONALLY LEFT BLANK

Fiscal Year 2014

Certified Financial Statement

Who must prepare a Certified Financial Statement?

Every second class city is required to annually file a Certified Financial Statement or audit with the Department of Commerce, Community, and Economic Development (COMMERCE). *Alaska Statute 29.20.640(a)(2)*

What time period is covered?

The Certified Financial Statement reports revenues and expenses for the twelve (12) month period from July 1, 2013 to June 30, 2014, or January 1, 2014, to December 31, 2014, for the few cities using the calendar fiscal year.

What is the filing deadline?

Cities should file the Certified Financial Statement as soon as possible after the fiscal year ends.

Why should a city file a Certified Financial Statement?

Every second class city is required by law to file a Certified Financial Statement or audit with COMMERCE.

Where do cities file the Certified Financial Statement?

Send the Certified Financial Statement along with the resolution certifying its accuracy (see enclosed forms) to:

**Department of Commerce,
Community, and Economic
Development
Division of Community and
Regional Affairs
P.O. Box 110809
Juneau, Alaska 99811-0809**

DCRA strongly recommends the Certified Financial Statement be sent by certified mail for proof of delivery.

Section 1

General Information

The Relationship Between a Budget and a Financial Report

Second class cities must submit a Certified Financial Statement or Audit to the Department of Commerce, Community, and Economic Development (COMMERCE).

There is a close relationship between an approved budget for fiscal year 2014 (July 1, 2013 – June 30, 2014), and the Certified Financial Statement a city will be preparing with this manual. Prior to the beginning of each fiscal year, cities prepare and adopt a budget. It is an annual plan for setting spending and service priorities and includes a projection of revenues. Once the budget is adopted by the city council as an ordinance (resolutions are not acceptable), it becomes law. A budget is adopted after a public hearing has been held on the budget ordinance. A budget is required by state law before a city may legally receive or spend any money.

Based on the approved fiscal year 2014 budget, a city receives revenues and pays for expenses. The budget has been used by the city council to direct spending during the twelve months of the fiscal year.

The city should maintain accurate and complete financial records during the fiscal year. These records should show where the money came from (revenues), the purpose for which the

money was used and the amount spent (expenditures). Alaska Statute 29.20.500(4) requires that city managers or mayors “make monthly financial reports” to the city council. Budgets and financial reports are two separate financial documents that serve different purposes. However, a close relationship exists between them. Budgets plan expenditures and anticipate revenues for the upcoming fiscal year – they look to the future. In contrast, financial reports look back on past performance and compare the budget with the actual revenues received and expenditures made during the past fiscal year.

Preparation of the Annual Certified Financial Statement

The treasurer has primary responsibility for maintaining the city’s financial records and for preparing the annual Certified Financial Statement. In some cities, the city clerk is also the treasurer.

The annual Certified Financial Statement can be easily prepared if monthly financial reports have been prepared. If, however, a city has failed to make accurate monthly financial reports, a review of the financial transactions for the entire year must be made. All checks or cash received and expenses paid will need to be reviewed and classified by budget categories. This job would be less difficult if regular monthly financial reports had been prepared. If a city is not preparing monthly financial reports, COMMERCE suggests the city begin this month and avoid the problems of completing an annual Certified Financial Statement next year. DCRA staff are available to assist. The addresses and phone numbers of the regional offices are identified in the front of this manual.

Every effort should be made to ensure the city's financial statement of revenues and expenditures is an accurate statement of the financial transactions over the past year. Once the statement has been reviewed and certified by the city council, it becomes official. Copies of the statement should be made available to all persons and groups who have an interest in the city's finances. The public has a right to know the details of how local governments are managing public funds.

The forms in this manual may be used to develop the city's statement of revenues and expenditures. The forms are designed to provide sufficient information to meet local needs and the requirements of State laws related to financial reporting.

Notes

Section 2

Instructions for Completing the FY 2014 Certified Financial Statement

As revenues are received and expenses paid, they are entered into the city's financial records. Both revenues and expenditures need to be classified into a group of logical categories. The purposes of classifying revenues and expenses are to:

- First, assign each revenue to a source and each expense to a service, function or facility provided by the city.
- Second, the financial events of an entire year need to be sorted and summarized into an understandable picture of the financial condition of the city.

This manual provides a system of categorizing revenues and expenses. The enclosed Certified Financial Statement separates revenues and expenses by categories that are commonly used and logical. Following are step by step instructions for completing a city's FY 2014 Certified Financial Statement.

The detailed Certified Financial Statement forms have two columns entitled "FY14 Budget" and "FY14

Actual." The "Budget" column is used to record the amounts that were budgeted by the city council for revenues and expenses. The "Actual" column is for the amount actually received and spent. The Certified Financial Statement has separate sheets for Revenues and Expenditures.

Revenues

- ✓ Locally generated revenues – revenues received from local sources such as fees and local taxes; and,
- ✓ Outside sources – revenues received from the State or Federal government.

Expenditures

- ✓ Expenses for various departments or services the city provides; and,
- ✓ Expenses for capital/special project grants.

Place the city budgeted and actual revenues and expenses on the appropriate sheets.

Step 1: Enter budget figures on forms

Find the city's budget for the fiscal year ending June 30, 2014. Transfer the budgeted (as amended) revenue figures to the appropriate forms under the "FY 2014 Budget" column.

Continue until all the budgeted amounts for all the revenue categories in the city budget are entered. Now enter the budgeted amounts for all expenditures identified in your budget on the appropriate forms.

Step 2: Transfer Actual Revenue and Expenditures

Review the city's monthly financial reports. If the monthly financial report kept track of the total revenues and expenses for the budget period, the transfer of actual figures to the Certified Financial Statement is a simple task. Enter all the actual year end totals of revenues and expenditures in the

"FY14 Actual" column of the appropriate form.

This will allow city officials to compare the budgeted and actual figures for the past year and use the results in planning the city's next budget.

Step 3: Creating Actual Revenue & Expenditure Records

If monthly financial reports have not been prepared, the treasurer or clerk will need to review the city's financial records for the entire fiscal year.

List each revenue amount received and deposited in the bank during the previous twelve months (July 1 - June 30). For each revenue, identify where the money came from and for what purpose.

Revenue	Source	Purpose
\$35.00	John Jones	Electric Bill - pd July
\$47.00	Peter George	Electric Bill - pd July
\$22.00	Joyce Brown	Electric Bill - pd July
\$39.00	Allen James	Electric Bill - pd July

CERTIFIED FINANCIAL STATEMENT

This information is usually available from the city's check register, receipt book or cash receipts journal.

After gathering this information for all the city's revenues, add all the revenues for each category listed on the Detailed Certified Financial Statement forms (yellow). Transfer these totals to the "FY 14 Actual" column on the forms.

Enterprises – Electric Utility: Customer payments		
Revenue	Appropriate Source	CFS Category
\$6,875.00	Customers	Operating Revenues Locally Generated Enterprises
Enterprises – Electric Utility: PCE Subsidy		
\$2,934.00	PCE	Operating Revenues Locally Generated PCE Subsidy

List each expenditure made during FY 2014. For each expenditure, identify the purpose for which the money was spent and the amount.

Information on expenses is usually available from the check register and/or cash disbursements journal.

Operating Expenditures		
Expense	Purpose	Category
\$587.41	Salaries	Electric Utility / July
\$448.08	Fuel Oil	Health Clinic / July
\$290.30	Electricity	Health Clinic / July

After each expenditure during the fiscal year has been identified, add the expenses for each category as they are listed on the Detailed Certified Financial Statement forms (yellow).

Operating Expenditures		
Expense	Purpose	Category
\$7,049.00	Salaries	Electric Utility
\$10,754.00	Fuel Oil	Health Clinic
\$6,978.00	Electricity	Health Clinic
\$860.00	Telephone	City Offices
\$600.00	Telephone	Health Clinic
\$9,537.00	Fuel Oil	City Offices

Add up the dollar amounts for each expenditure category and transfer these figures to the actual column on the Detailed Certified Financial Statement forms (yellow).

Operating Expenditures – Electric Utility		
Expense	Purpose	CFS Category
\$7,049.00	Salaries	Operating Expenditures Personal Services

Finally, after all revenues and expenditures have been entered on the Detailed Certified Financial Statement forms, enter the totals on the Financial Summary forms (blue).

Section 3

FY 2014 Certified Financial Statement Forms

Overview

The forms in the back are provided to assist the city in putting together the required Certified Financial Statement to be presented to the city council and filed with COMMERCE. **Be sure to read the instructions contained in Sections 1 and 2 prior to completing the Detailed FY14 Certified Financial Statement and Financial Summary forms.**

Revenues

There are Detailed FY14 Certified Financial Statement forms for Operating Revenues and Capital/Special Projects provided. These forms are yellow.

Expenditures

FY14 budgeted expenditures should be listed on the Detailed FY14 Certified Financial Statement expenditures forms in the "FY14 Budget" column. The FY 14 actual expenditures should be listed on the forms in the "FY14 Actual" column. Comparing the two figures may provide important information to city officials. These forms are yellow. The Detailed FY14 Certified Financial Statement expenditure forms are designed to be completed for each of the city's departments or grants. Separate Detailed FY14 Certified Financial Statement expenditure forms are filled out for each department and

grant. This manual provides forms for the following departments:

- ✓ Administration & Finance
- ✓ Health Facility
- ✓ Council
- ✓ Harbor and Dock
- ✓ Police
- ✓ Electric Utility
- ✓ Fire
- ✓ Water and Sewer
- ✓ Streets and Roads
- ✓ Washeteria
- ✓ Airport
- ✓ Garbage Collection & Landfill

If you have additional departments or any grants, use the blank forms provided. Make photocopies of the blank forms if there are not enough provided.

After entering all the operating revenue and operating expenditure information on the appropriate Certified Financial Statement forms (yellow), use the Financial Summary forms (blue) to summarize the information. Once the summary and detailed Certified Financial Statement forms are complete, the city council adopts a resolution certifying the figures as being true and correct. A sample resolution has been provided immediately preceding the Certified Financial Statement forms. A resolution must accompany the FY14 Certified Financial Statement forms and summary.

Photocopy all the forms and the resolution and send them to
COMMERCE at the address below.

**Department of Commerce Community,
and Economic Development
Division of Community and Regional Affairs
P.O. Box 110809
Juneau, Alaska 99811-0809**

**DCRA recommends the
Certified Financial Statement
be sent by certified mail for
proof of delivery.**

THIS PAGE INTENTIONALLY LEFT BLANK

FY 14

**Certified
Financial
Statement**

City of

Resolution of the City of
_____, **Alaska**

No. _____

A RESOLUTION CERTIFYING THE ANNUAL CERTIFIED FINANCIAL
STATEMENT OF REVENUES AND AUTHORIZED EXPENDITURES
FOR THE YEAR ENDING _____, 2014.

WHEREAS, The City of _____, is a recognized second class
city; and

WHEREAS, second class cities are required by AS 29.20.640(a)(2) to submit a
Certified Financial Statement of income and expenditures or audit for the year ending
June 30, 2014, to the Department of Commerce, Community, and Economic
Development;

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF
THE CITY OF _____, ALASKA:

That the attached CERTIFIED FINANCIAL STATEMENT (or audit) of
_____, Alaska for the year ending June 30, 2014, and
prepared by _____, is true and complete to the best of
our knowledge.

ADOPTED by duly constituted quorum of the City Council of _____,
Alaska, this _____ day of _____, 2014.

Mayor

ATTEST: _____
City Clerk

Original — To be kept by City

Photocopy — Return to Department of Commerce, Community, and Economic Development

OPERATING REVENUES

LOCALLY GENERATED

CERTIFIED FINANCIAL STATEMENT FOR FISCAL YEAR _____ Ending _____		FY__BUDGET	FY__ACTUAL	Summary Line Reference
		AS AMENDED		
Taxes:	Sales Taxes	\$	\$	
	Sales Tax Penalties & Interest	\$	\$	
	Property Taxes	\$	\$	
	Property Tax Penalties & Interest	\$	\$	
	Hotel/Motel Taxes	\$	\$	
	Hotel Tax Penalties & Interest	\$	\$	
	Motor Vehicle Taxes	\$	\$	
	Other: _____	\$	\$	
	Other: _____	\$	\$	
	Total Taxes	\$	\$	
Special Assessments:		\$	\$	Enter on line 2
Licenses and Permits:		\$	\$	Enter on line 3
Fines and Penalties:		\$	\$	Enter on line 4
Contracted Services:	AVEC Reimbursement	\$	\$	
	IHS Health Clinic Lease	\$	\$	
	Road Maintenance Contract w/State	\$	\$	
	Jail Contract w/State	\$	\$	
	Other: _____	\$	\$	
	Other: _____	\$	\$	
Total Contracted Services	\$	\$	Enter on line 5	
Service Charges:	Photocopies	\$	\$	
	Other: _____	\$	\$	
	Other: _____	\$	\$	
Total Service Charges	\$	\$	Enter on line 6	
Enterprises:	Electric Utility: Customer Payments	\$	\$	
	Electric Utility: PCE Subsidy	\$	\$	
	Water / Sewer	\$	\$	
	Washeteria / Sauna	\$	\$	
	Garbage Collection Services	\$	\$	
	Landfill / Dump Fees	\$	\$	
	Fuel Sales	\$	\$	
	Harbor / Dock Charges	\$	\$	
	Cable TV	\$	\$	
	Bingo / Pull Tab Receipts	\$	\$	
	Mass Transit	\$	\$	
	Phone Utility	\$	\$	
	Other: _____	\$	\$	
	Other: _____	\$	\$	
Total Enterprise Revenues	\$	\$	Enter on line 7	
Rentals:	Building Rentals	\$	\$	
	Equipment Rentals	\$	\$	
	Other: _____	\$	\$	
Total Rentals	\$	\$	Enter on line 8	

CITY OF: _____

PAGE _____ of _____

OPERATING REVENUES

LOCALLY GENERATED

CERTIFIED FINANCIAL STATEMENT

FOR FISCAL YEAR _____ Ending _____

		FY_BUDGET AS AMENDED	FY__ACTUAL	Summary Line Reference
Leases:	Land Leases	\$	\$	Enter on line 9
	Equipment Leases	\$	\$	
	Other:	\$	\$	
	Total Leases	\$	\$	
Sales:	Land Sales	\$	\$	
	Gravel Sales	\$	\$	
	Pop Sales/Concessions	\$	\$	
	Other:	\$	\$	
	Total Sales	\$	\$	
Other Revenues:	Interest Earnings	\$	\$	Enter on line 11
	Other:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Total Other	\$	\$	
TOTAL LOCALLY GENERATED REVENUES		\$	\$	Enter on line 12

OPERATING REVENUES

OUTSIDE SOURCES

CERTIFIED FINANCIAL STATEMENT

FOR FISCAL YEAR _____ Ending _____

FY__BUDGET
AS AMENDED

FY__ACTUAL

Summary
Line Reference

Shared Revenues Community Revenue Sharing
State of Alaska: Raw Fish Tax Refunds
 Aviation Fuel Tax Refunds
 Telephone / Electric Co-op Tax Refunds
 Amusement / Gaming Tax Refunds
 Liquor License Tax Refunds
 Other: _____
 Other: _____
Total State Shared Revenues

\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$

Enter on line 13

State of Alaska Library Grant
Operating Grants: Suicide Prevention Grant
 JTPA Grant
 Other: _____
 Other: _____
 Other: _____
Total State Operating Grants

\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$

Enter on line 14

Federal Revenues Payment in Lieu of Taxes
Passed Through National Forest Receipts
The State of Alaska: _____
 Other: _____
 Other: _____
 Other: _____
Total Federal Revenues

\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$

Enter on line 15

Other Outside Borough: _____
Revenues: Other: _____
 Other: _____
Total Other Outside Revenues

\$	\$
\$	\$
\$	\$
\$	\$

Enter on line 16

TOTAL OUTSIDE OPERATING REVENUES

\$	\$
----	----

Enter on line 17

TOTAL FY OPERATING REVENUES

\$	\$
----	----

Enter on line 18

CITY OF: _____

PAGE _____ of _____

REVENUES FOR CAPITAL / SPECIAL PROJECTS

OUTSIDE SOURCES

CERTIFIED FINANCIAL STATEMENT

FOR FISCAL YEAR _____ Ending _____

		FY__ BUDGET	FY__ ACTUAL	Summary Line Reference
		AS AMENDED		
Grants From the State of Alaska: (list projects)	Capital Project Matching FY__:	\$	\$	Enter on line 19
	Capital Project Matching FY__:	\$	\$	
	Capital Project Matching FY__:	\$	\$	
	Legislative:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
Total State Project Funds		\$	\$	
Grants From the Federal Gov't: (list projects)	EDA:	\$	\$	Enter on line 20
	Denali Commission:	\$	\$	
	CDBG:	\$	\$	
	Mini Grant:	\$	\$	
	IHS:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
Total Federal Project Funds		\$	\$	
TOTAL REVENUES CAPITAL/SPECIAL PROJECTS		\$	\$	Enter on line 21

OPERATING EXPENDITURES

ADMINISTRATION & FINANCE

CERTIFIED FINANCIAL STATEMENT		FY__BUDGET AS AMENDED	FY__ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Personal Services		\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Travel		\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
		\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Facility Expenses		\$	\$
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Supplies		\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Equipment		\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Contractual: Legal Services	\$	\$
	Contractual: Accounting / Audit Services	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
Total Other		\$	\$
TOTAL ADMINISTRATION & FINANCE EXPENSES		\$	\$

Enter on line 23 of Summary

OPERATING EXPENDITURES **COUNCIL**

CERTIFIED FINANCIAL STATEMENT		FY__BUDGET	FY__ ACTUAL
		AS AMENDED	
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Personal Services		\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Travel		\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Facility Expenses		\$	\$
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Supplies		\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Equipment		\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
Other: _____	\$	\$	
Total Other		\$	\$
TOTAL COUNCIL EXPENSES		\$	\$

Enter on line 24 of Summary

OPERATING EXPENDITURES **POLICE**

CERTIFIED FINANCIAL STATEMENT		FY__BUDGET AS AMENDED	FY__ ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Personal Services	\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Travel	\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Facility Expenses	\$	\$	
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Supplies	\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Equipment	\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
	Total Other	\$	\$
TOTAL POLICE EXPENSES		\$	\$

Enter on line 25 of Summary

OPERATING EXPENDITURES **FIRE**

CERTIFIED FINANCIAL STATEMENT		FY__BUDGET AS AMENDED	FY__ ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Personal Services	\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Travel	\$	\$	
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Facility Expenses	\$	\$	
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Supplies	\$	\$	
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Equipment	\$	\$	
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Other	\$	\$	
TOTAL FIRE EXPENSES		\$	\$

Enter on line 26 of Summary

OPERATING EXPENDITURES **STREETS & ROADS**

CERTIFIED FINANCIAL STATEMENT		FY__BUDGET AS AMENDED	FY__ ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Personal Services	\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Travel	\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Facility Expenses	\$	\$
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Supplies	\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Equipment	\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Other	\$	\$
TOTAL STREETS AND ROADS EXPENSES		\$	\$

Enter on line 27 of Summary

OPERATING EXPENDITURES AIRPORT

CERTIFIED FINANCIAL STATEMENT		FY__BUDGET AS AMENDED	FY__ ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Personal Services	\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Travel	\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Facility Expenses	\$	\$
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Supplies	\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Equipment	\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
	Total Other	\$	\$
TOTAL AIRPORT EXPENSES		\$	\$

Enter on line 28 of Summary

OPERATING EXPENDITURES

DOCKS & HARBOR

CERTIFIED FINANCIAL STATEMENT		FY__BUDGET AS AMENDED	FY__ ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Total Personal Services	\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Travel	\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Facility Expenses	\$	\$	
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Supplies	\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Equipment	\$	\$	
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
	Total Other	\$	\$
TOTAL DOCKS AND HARBOR EXPENSES		\$	\$

Enter on line 29 of Summary

OPERATING EXPENDITURES

ELECTRIC UTILITY

Use this form ONLY if city owns utility (PCE subsidy)

CERTIFIED FINANCIAL STATEMENT

		FY__ BUDGET AS AMENDED	FY__ ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Personal Services		\$	\$
Power Plant Parts & Supplies:	Lube Oil	\$	\$
	Oil / Fuel Filters	\$	\$
	Small Tools	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Power Plant Expenses		\$
Repair & Maintenance:	Amortization of Major Overhauls	\$	\$
	Emergency Repairs	\$	\$
	Routine Maintenance	\$	\$
	Outside Project Services	\$	\$
	Insurance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Maintenance Expenses		\$	\$
General & Administrative:	Office Supplies	\$	\$
	Office Rent	\$	\$
	Travel	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Administrative		\$
Other Operating Expenses:	Fuel	\$	\$
	Loans	\$	\$
	Transfers	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Other Operating Expenses		\$
TOTAL ELECTRIC UTILITY EXPENSES		\$	\$

Enter on line 30 of Summary

OPERATING EXPENDITURES

ELECTRIC UTILITY

Use this form ONLY if AVEC provides utility

CERTIFIED FINANCIAL STATEMENT

		FY__BUDGET AS AMENDED	FY__ ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Personal Services		\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Travel		\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Facility Expenses		\$	\$
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Supplies		\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Equipment		\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
Total Other		\$	\$
TOTAL AVEC EXPENSES		\$	\$

Enter on line 30 of Summary

CITY OF: _____

PAGE _____ of _____

OPERATING EXPENDITURES

GARBAGE & LANDFILL

CERTIFIED FINANCIAL STATEMENT		FY__BUDGET AS AMENDED	FY__ ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Personal Services		\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Travel		\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Facility Expenses		\$	\$
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Supplies		\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Equipment		\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
Total Other		\$	\$
TOTAL GARBAGE & LANDFILL EXPENSES		\$	\$

Enter on line 33 of Summary

OPERATING EXPENDITURES

WATER & SEWER

- Check if City Expenses includes water service
 Check if City Expenses includes sewer or honeybucket service

CERTIFIED FINANCIAL STATEMENT

		FY__ BUDGET AS AMENDED	FY__ ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Personal Services		\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Travel		\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Facility Expenses		\$	\$
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Supplies		\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Equipment		\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
Total Other		\$	\$
TOTAL WATER & SEWER EXPENSES		\$	\$

OPERATING EXPENDITURES **WASHETERIA**

CERTIFIED FINANCIAL STATEMENT		FY__BUDGET AS AMENDED	FY__ ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Personal Services	\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Travel	\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Facility Expenses	\$	\$	
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Supplies	\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Equipment	\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Other	\$	\$
TOTAL WASHETERIA EXPENSES		\$	\$

Enter on line 32 of Summary

CITY OF: _____

PAGE _____ of _____

OPERATING EXPENDITURES **HEALTH FACILITY**

CERTIFIED FINANCIAL STATEMENT		FY__BUDGET AS AMENDED	FY__ ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Personal Services		\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Travel		\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
Other: _____	\$	\$	
Total Facility Expenses		\$	\$
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Supplies		\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Equipment		\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
Total Other		\$	\$
TOTAL HEALTH FACILITY EXPENSES		\$	\$

Enter on line 34 of Summary

OPERATING EXPENDITURES

CERTIFIED FINANCIAL STATEMENT

DEPARTMENT/SERVICE

**FY__BUDGET
AS AMENDED**

FY__ ACTUAL

Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Personal Services	\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Travel	\$	\$	
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Facility Expenses	\$	\$	
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Supplies	\$	\$	
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Equipment	\$	\$	
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
Total Other	\$	\$	
TOTAL EXPENSES		\$	\$

Enter on Summary

CITY OF: _____

PAGE _____ of _____

OPERATING EXPENDITURES		DEPARTMENT/SERVICE	
		FY__BUDGET AS AMENDED	FY__ ACTUAL
CERTIFIED FINANCIAL STATEMENT			
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Personal Services	\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Travel	\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Facility Expenses	\$	\$	
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
	Total Supplies	\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Equipment	\$	\$	
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
Total Other	\$	\$	
TOTAL EXPENSES		\$	\$

Enter on Summary

OPERATING EXPENDITURES		GRANT NAME	
		FY__BUDGET AS AMENDED	FY__ACTUAL
CERTIFIED FINANCIAL STATEMENT			
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Personal Services		\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Travel		\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Facility Expenses		\$	\$
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Supplies		\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Equipment		\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
Total Other		\$	\$
TOTAL GRANT EXPENSES		\$	\$

Enter on Summary

OPERATING EXPENDITURES		GRANT NAME	
		FY__BUDGET AS AMENDED	FY__ACTUAL
CERTIFIED FINANCIAL STATEMENT			
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Personal Services		\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Travel		\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
Other:	\$	\$	
Total Facility Expenses		\$	\$
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Supplies		\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Equipment		\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
Total Other		\$	\$
TOTAL GRANT EXPENSES		\$	\$

Enter on Summary

CITY OF: _____

PAGE _____ of _____

CAPITAL / SPECIAL PROJECT GRANT

GRANT FUNDED BY: _____

PROJECT NAME

CERTIFIED FINANCIAL STATEMENT

**FY__BUDGET
AS AMENDED**

FY__ ACTUAL

Personal Services:
 Salaries
 Stipends
 Payroll Taxes
 Workers Compensation
 Retirement / Pension
 Other:
 Other:
Total Personal Services

\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$

Travel:
 Airfare
 Per Diem
 Training, Workshop & Conference Fees
 Other:
 Other:
Total Travel

\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$

Facility Expenses:
 Telephone
 Rent
 Electricity
 Water & Sewer
 Fuel Oil
 Repairs / Maintenance (buildings)
 Other:
 Other:
Total Facility Expenses

\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$

Supplies:
 Office & Clerical Supplies
 Postage Supplies
 Copier Supplies
 Other:
 Other:
Total Supplies

\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$

Equipment:
 Equipment
 Vehicle / Equipment Maintenance
 Other:
 Other:
Total Equipment

\$	\$
\$	\$
\$	\$
\$	\$
\$	\$

Other Operating Expenses:
 Interest & Late Charges
 Insurance & Bonding
 Membership Dues & Fees / Subscriptions
 Bank Charges
 Contractual: Audit
 Other Contractual:
 Other:
Total Other

\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$

TOTALEXPENSES FOR PROJECT \$ \$

Enter on line 36 or 37 of Summary

CITY OF: _____

PAGE _____ of _____

CAPITAL / SPECIAL PROJECT GRANT

GRANT FUNDED BY: _____

PROJECT NAME

CERTIFIED FINANCIAL STATEMENT

**FY__BUDGET
AS AMENDED**

FY__ ACTUAL

Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Personal Services		\$	\$
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Travel		\$	\$
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Facility Expenses		\$	\$
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Supplies		\$	\$
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other: _____	\$	\$
	Other: _____	\$	\$
Total Equipment		\$	\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Contractual: Audit	\$	\$
	Other Contractual: _____	\$	\$
	Other: _____	\$	\$
Total Other		\$	\$
TOTAL EXPENSES FOR PROJECT		\$	\$

Enter on line 36 or 37 of Summary

FY ____ FINANCIAL SUMMARY - REVENUES

CERTIFIED FINANCIAL STATEMENT

CITY OF _____

PAGE _____ of _____

LOCALLY GENERATED REVENUES:

	\$	Line reference
Tax Revenues	\$ _____	1
Special Assessments	\$ _____	2
Licenses & Permits	\$ _____	3
Fines & Penalties	\$ _____	4
Contracted Services	\$ _____	5
Service Charges	\$ _____	6
Enterprise Revenues	\$ _____	7
Rentals	\$ _____	8
Leases	\$ _____	9
Sales	\$ _____	10
Other Local Revenues	\$ _____	11
Total Locally Generated Revenues	\$ _____	12 Subtotal

OUTSIDE REVENUE SOURCES:

State of Alaska Shared Revenues	\$ _____	13
State Operating Grants	\$ _____	14
Federal Operating Revenues & Grants	\$ _____	15
Other Outside Revenues	\$ _____	16
Total Outside Revenues	\$ _____	17 Subtotal

TOTAL FY ____ OPERATING REVENUES	\$ _____	18 Total
---	-----------------	-----------------

CAPITAL / SPECIAL PROJECT REVENUE SOURCES:

State-Funded Capital/Special Projects	\$ _____	19
Federal Capital/Special Projects	\$ _____	20
Total Revenues for Capital / Special Projects	\$ _____	21 Subtotal

TOTAL ALL FY ____ REVENUES	\$ _____	22 Total
-----------------------------------	-----------------	-----------------

Prior-Year Cash Balance	\$ _____	
-------------------------	----------	--

TOTAL CASH AVAILABLE FY ____	\$ _____	Total
-------------------------------------	-----------------	--------------

FY ____ FINANCIAL SUMMARY - EXPENDITURES

CERTIFIED FINANCIAL STATEMENT

CITY OF _____

PAGE _____ of _____

Line reference

Administration and Finance	\$ _____	23
Council	\$ _____	24
Planning and Zoning	\$ _____	
Police	\$ _____	25
Fire	\$ _____	26
Ambulance	\$ _____	
Other Public Safety	\$ _____	
Streets and Roads	\$ _____	27
Airport	\$ _____	28
Harbor and Dock	\$ _____	29
Electric Utility	\$ _____	30
Water and Sewer	\$ _____	31
Washeteria	\$ _____	32
Garbage and Landfill	\$ _____	33
Fuel Sales	\$ _____	
Cable TV	\$ _____	
Bingo and Pull Tabs	\$ _____	
Mass Transit	\$ _____	
Phone Utility	\$ _____	
Other Enterprise: _____	\$ _____	
Other Enterprise: _____	\$ _____	
Other Public Works	\$ _____	
Health Facility	\$ _____	34
Other Health and Welfare Services	\$ _____	
Parks and Recreation	\$ _____	
Library	\$ _____	
Museum and Cultural	\$ _____	
Other Public Service: _____	\$ _____	
Other: _____	\$ _____	
Other: _____	\$ _____	
TOTAL FY ____ OPERATING EXPENDITURES	\$ _____	35 Total
CAPITAL / SPECIAL PROJECT EXPENDITURES:		
State-Funded Capital/Special Projects	\$ _____	36
Federal Capital/Special Projects	\$ _____	37
Total Capital / Special Projects Expenditures	\$ _____	Subtotal
TOTAL ALL FY ____ EXPENDITURES	\$ _____	TOTAL

